

Layton  
CITY

June 30, 2008  
FISCAL YEAR ENDING

### CERTIFICATION OF BUDGET

#### ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

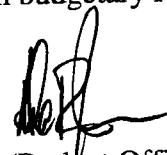
I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Layton City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 21, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)


was held on June 21, 2007 for all budgetary funds.

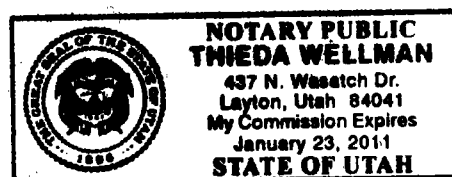
Signed:

  
(Budget Officer)

Subscribed and sworn to this 28<sup>th</sup> day

of JUNE, 2007.

  
(Notary Public)



Layton City Corporation  
Governmental Unit

2007-2008  
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	5,265,651	5,250,000	5,400,000
3120	Prior Years' Taxes - Delinquent	199,265	150,000	150,000
3125	Uniform Vehicle Fees	693,127	715,000	724,000
3130	General Sales & Use Taxes	11,293,832	12,099,000	13,066,000
3140	Franchise Taxes	4,768,830	4,474,500	4,714,600
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State-wide Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	434	400	400
3190	Penalties & Interest on Delinquent Taxes			
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	315,420	323,000	325,000
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	1,110,600	816,308	900,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses			
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants	213,185		
3311	General Governemnt			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants			
3350	State Shared Revenue			
3356	Class C Road Fund Allotment	1,750,780	2,000,000	2,100,000
3358	Liquor Fund Allotment	50,028	50,000	50,000
3370	Grants from Local Units:			

Layton City Corporation  
Governmental Unit

2007-2008  
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	75,575	100,000	85,000
3415	Sale of Maps & Publications	6,426	2,000	4,000
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services	61,096	50,000	50,000
3422	Special Protective Services	141,153	149,377	140,000
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements	97,368	93,205	90,000
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property	35,290	18,000	20,000
3480	Cemeteries			
3490	Miscellaneous Services:			
3500	<b>FINES AND FORFEITURES</b>	306,685	290,000	300,000
3510	Fines			
3520	Forfeitures			
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	260,184	277,500	292,500
3620	Rents & Concessions	251,632	235,000	240,000
3640	Sale of Fixed Assets - Compensation for Loss	199,571	150,000	150,000
3650	Sale of Materials & Supplies	14,772	12,000	15,000
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			
3690	Sundry	149,837	271,300	71,076

Layton City Corporation  
Governmental Unit

2007-2008  
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	<b>CONTRIBUTIONS AND TRANSFERS</b>			
3810	Transfer from: CDBG fund	49,900	112,672	92,687
	Transfer from: streetscape maintenance fund	60		
	Transfer from: LLE fund	20,566		
	Transfer from: water fund	540,712	72,360	72,463
	Transfer from: storm sewer fund	53,170	58,529	877,430
	Transfer from: sewer fund	24,106	25,222	25,210
	Transfer from: refuse fund		140,000	
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "B" Road Fund Bal. to be Appopr.		27,271	200,000
3890	Beg. General Fund Bal. to be Appropriated		1,960,620	
	<b>TOTAL REVENUES</b>	27,949,255	29,923,264	30,155,366

Layton City Corporation  
Governmental Unit

2007-2008  
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
<b>GENERAL GOVERNMENT</b>				
4100	Administration	742,650	726,107	852,178
4110	Legal	639,024	692,393	702,122
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precinct Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4125	Management Services - Administration	852,866	832,822	841,386
4130	Facility Maintenance	387,346	449,030	435,745
4131	Executive			
4132	Information Systems	465,893	491,728	556,655
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Finance	683,604	699,585	826,120
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental			200,000
4160	General Governmental Buildings			
4170	Elections			
4180	Planning & Zoning			
4190	Education & Community Promotion			
4200	<b>PUBLIC SAFETY</b>			
4201	Police Administration	738,737	783,517	840,545
4205	Police Patrol	4,119,067	4,769,276	4,970,651
4208	Police Support Services	2,077,936	2,303,639	2,509,473
4210	Police communications	557,030	652,475	692,156
4220	Fire Department	3,267,527	3,575,598	3,639,462
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

Layton City Corporation  
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2007-2008  
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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways	1,731,008	1,728,337	1,734,495
4415	Class "C" Road Program	763,816	999,771	1,101,243
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	294,663	317,005	313,216
4450	Engineering	289,527	198,493	210,652
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4501	Parks & Recreation - Administration	253,755	256,305	264,343
4510	Recreation & Culture	531,261	587,631	612,295
4540	Park Lighting			
4560	Parks	1,811,680	1,893,142	1,879,459
4580	Libraries			
4590	Cemeteries			
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning			
4620	Community Development	1,148,281	1,240,782	1,227,981
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to: victim services fund	18,912	20,553	12,169
4820	Transfer to: emergency dispatch fund	4,740	3,000	
	Transfer to: swimming pool fund	448,000	282,490	560,353
	Transfer to: debt service fund	1,090,560	1,383,831	1,071,305
	Transfer to: capital projects fund	2,493,032	3,364,470	3,865,530
	Transfer to: water fund	2,200		
	Transfer to: storm sewer fund	1,512,769	1,598,555	
	Transfer to: sewer fund	4,350		

Layton City Corporation  
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2007-2008  
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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
	Appropriated Increase in Fund Balance - Class C Roads		72,729	6,257
4880	Appropriated Increase in Fund Balance	1,019,021		229,575
	<b>TOTAL EXPENDITURES</b>	27,949,255	29,923,264	30,155,366

Layton City Corporation  
Governmental Unit

2007-2008  
Fiscal Year

SPECIAL REVENUE FUND (Explain Nature of Fund)

Emergency Dispatch

FORM 1

Account Number	Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Charges for services	341,515	380,000	400,000
	Interest	11,273	7,500	7,500
	State and federal grants	10,612	31,747	
	<b>OTHER SOURCES:</b>			
	Transfer from: General Fund	4,740	3,000	
	Usage of beginning fund balance		73,958	
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	368,140	496,205	407,500
	<b>EXPENDITURES:</b>	329,844	496,205	406,555
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance	38,296		945
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	368,140	496,205	407,500

SPECIAL REVENUE FUND (Explain Nature of Fund)

Davis Metro Narcotics Strike Force

FORM 1

Account Number	Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Charges for services	47,050	47,050	47,050
	Interest	4,113	2,000	
	Forfeited seizures	12,593	125,000	
	State and federal grants	147,647	176,242	297,400
	Gain on sale of assets	8,110	8,000	16,000
	Sundry	11,678	43,846	5,000
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance	20,783	16,144	35,000
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	251,974	418,282	400,450
	<b>EXPENDITURES:</b>	251,974	305,782	392,294
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance		112,500	8,156
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	251,974	418,282	400,450



Layton City Corporation  
Governmental Unit

2007-2008  
Fiscal Year

SPECIAL REVENUE FUND (Explain Nature of Fund)

Victim Services

FORM 1

Account Number	Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Federal grants	42,611	46,445	48,827
	<b>OTHER SOURCES:</b>			
	Transfer from: General Fund	18,912	20,553	12,169
	Usage of beginning fund balance			5,000
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	61,523	66,998	65,996
	<b>EXPENDITURES:</b>	58,313	66,998	65,996
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance	3,210		
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	61,523	66,998	65,996

SPECIAL REVENUE FUND (Explain Nature of Fund)

Community Development Block Grant

FORM 1

Account Number	Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Federal grants	418,446	348,451	347,585
	Housing rehabilitation program	192,946	5,820	
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance		174,393	46,268
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	611,392	528,664	393,853
	<b>EXPENDITURES:</b>	417,961	369,724	301,166
	<b>OTHER USES:</b>			
	Transfer to: General Fund	49,900	112,672	92,687
	Budgeted increase in fund balance	143,531	46,268	
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	611,392	528,664	393,853

Layton City Corporation  
Governmental Unit

2007-2008  
Fiscal Year

Impact Fees

FORM 1

SPECIAL REVENUE FUND (Explain Nature of Fund)

Account Number	Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Charges for services	1,085,995	1,355,000	1,995,600
	Interest	15,776	19,500	5,500
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance		222,500	486,000
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	1,101,771	1,597,000	2,487,100
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to: debt service fund			418,850
	Transfer to: capital projects fund	900,000	1,314,000	2,068,250
	Budgeted increase in fund balance	201,771	283,000	
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	1,101,771	1,597,000	2,487,100

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	0	0	0
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	0	0	0

Layton City Corporation  
Governmental Unit

2007-2008  
Fiscal Year

SPECIAL REVENUE FUND (Explain Nature of Fund)

Streetscape Maintenance

FORM 1

Account Number	Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Charges for services			
	Interest			
	<b>OTHER SOURCES:</b>			
	Transfer from: General Fund			
	Usage of beginning fund balance	22,645		
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	22,645	0	0
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to: general fund	60		
	Transfer to: capital projects fund	22,585		
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	22,645	0	0

SPECIAL REVENUE FUND (Explain Nature of Fund)

Local Law Enforcement Block Grant

FORM 1

Account Number	Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Federal LLE grant	20,566		
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	20,566	0	0
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to: general fund	20,566		
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	20,566	0	0

2007-2008  
Fiscal Year

## FORM 2

[illegible]

Layton City Corporation  
Governmental Unit

2007-2008  
Fiscal Year

CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	State and federal grants	204,351		176,000
	Developer payments		204,000	1,083,923
	Series 2006 park bond proceeds and premiums		5,316,632	
	Transfers from General Fund	2,493,032	3,364,470	3,865,530
	Transfers from Impact Fee Fund	900,000	1,314,000	2,068,250
	Transfers from Water Fund	50,000		
	Transfers from Streetscape Fund	22,585		
	Transfers from Storm Sewer Fund		600,000	
	<b>TOTAL REVENUE</b>	3,669,968	10,799,102	7,193,703
	<b>Beginning Fund Balance</b>	2,654,413	3,532,220	2,967,981
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	6,324,381	14,331,322	10,161,684
	<b>EXPENDITURES:</b>	2,192,161	11,209,785	7,193,703
	Debt service		153,556	
	Transfers to: Storm Sewer Fund	600,000		
	<b>TOTAL EXPENDITURES</b>	2,792,161	11,363,341	7,193,703
	<b>Ending Fund Balance</b>	3,532,220	2,967,981	2,967,981

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	<b>Beginning fund balance to be appropriated</b>			
	<b>TOTAL REVENUE</b>	0	0	0
	<b>EXPENDITURES:</b>			
	<b>Appropriated increase in fund balance</b>			
	<b>TOTAL EXPENDITURES</b>	0	0	0

Layton City Corporation  
Governmental Unit

2007-2008  
Fiscal Year  
Water Fund

ENTERPRISE OR INTERNAL SERVICE FUND:

FORM 3

Account Number	Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	4,637,927	4,655,745	5,230,000
	Interest Earned	31,585	74,000	50,000
	Other:	4,283	31,300	1,000
	<b>TOTAL OPERATING REVENUE</b>	<b>4,673,795</b>	<b>4,761,045</b>	<b>5,281,000</b>
	<b>OPERATING EXPENSES:</b>			
	Personal Services	822,720	909,085	904,125
	Contractual Services			
	Material and Supplies	2,628,005	2,521,053	2,624,893
	Depreciation	737,402	750,000	760,000
	Other			
	<b>TOTAL OPERATING EXPENSE</b>	<b>4,188,127</b>	<b>4,180,138</b>	<b>4,289,018</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>485,668</b>	<b>580,907</b>	<b>991,982</b>
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees	42,908	50,000	50,000
	Water impact fees	493,830	350,000	400,000
	Exaction fees	241,867	335,000	
	Gain on sale of capital assets			5,000
	Developer payments			393,236
	Federal grants	47,142		
	Interest Expense	(105,293)	(94,887)	(88,507)
	Capital Contributions from Outside Sources	315,370		
	Operating transfers from: General Fund	2,200		
	Operating transfers to: CIP Fund	(50,000)		
	Operating transfers to: General Fund	(540,712)	(72,360)	(72,463)
	<b>NET INCOME (LOSS)</b>	<b>932,980</b>	<b>1,148,660</b>	<b>1,679,248</b>

ANALYSIS OF CASH REQUIREMENTS:

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)	932,980	1,148,660	1,679,248
	Plus: Depreciation	737,402	750,000	760,000
	Less: Major Improvements & Capital Outlay	873,406	894,000	1,093,236
	Bond Principal Payments	280,000	295,000	800,000
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>516,976</b>	<b>709,660</b>	<b>546,012</b>
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>	<b>0</b>	<b>0</b>	<b>0</b>

Layton City Corporation  
Governmental Unit

2007-2008  
Fiscal Year  
Storm Sewer Fund

FORM 3

ENTERPRISE OR INTERNAL SERVICE FUND:

Account Number	Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	1,605,185	1,617,900	2,030,000
	Interest Earned	68,459	5,400	3,900
	Other:	25,076		
	<b>TOTAL OPERATING REVENUE</b>	<b>1,698,720</b>	<b>1,623,300</b>	<b>2,033,900</b>
	<b>OPERATING EXPENSES:</b>			
	Personal Services	295,199	357,513	401,590
	Contractual Services			423,757
	Material and Supplies	1,460,544	400,352	575,000
	Depreciation	558,504	565,000	
	Other			1,400,347
	<b>TOTAL OPERATING EXPENSE</b>	<b>2,314,247</b>	<b>1,322,865</b>	
	<b>OPERATING INCOME (LOSS)</b>	<b>(615,527)</b>	<b>300,435</b>	<b>633,553</b>
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection fees			455,000
	Storm sewer impact fees	514,550	470,000	
			363,221	396,770
	Developer payments	463,811		
	Capital Contributions from Outside Sources	1,512,769	1,598,555	
	Operating transfers from: general fund	600,000		
	Operating transfers from: capital projects fund	(53,170)	(58,529)	(877,430)
	Operating transfers to: general fund		(600,000)	
	Operating transfers to: capital projects fund	2,422,433	2,073,682	607,893
	<b>NET INCOME (LOSS)</b>			

ANALYSIS OF CASH REQUIREMENTS:

<b>CASH OPERATING NEEDS:</b>			
Net Income (Loss)	2,422,433	2,073,682	607,893
Plus: Depreciation	558,504	565,000	575,000
Less: Major Improvements & Capital Outlay	3,888,936	2,876,232	1,283,609
<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>(907,999)</b>	<b>(237,550)</b>	<b>(100,716)</b>
<b>SOURCE OF CASH REQUIRED:</b>			
Cash Balance at Beginning of Year	907,999	237,750	100,716
Invest. & Other Curr. Assets to be Converted			
Issuance of Bonds and Other Debt			
Loans from Other Funds	907,999	237,750	100,716
<b>TOTAL CASH REQUIRED</b>			

Layton City Corporation  
Governmental Unit

2007-2008  
Fiscal Year  
Sewer Fund

FORM 3

ENTERPRISE OR INTERNAL SERVICE FUND:

Account Number	Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	3,267,505	3,320,000	3,566,400
	Interest Earned	94,366	50,000	55,000
	Other:	13,460	5,000	3,000
	<b>TOTAL OPERATING REVENUE</b>	<b>3,375,331</b>	<b>3,375,000</b>	<b>3,624,400</b>
	<b>OPERATING EXPENSES:</b>			
	Personal Services	711,216	811,802	834,374
	Contractual Services			
	Material and Supplies	2,238,006	2,276,295	2,508,116
	Depreciation	316,982	330,000	340,000
	Other			
	<b>TOTAL OPERATING EXPENSE</b>	<b>3,266,204</b>	<b>3,418,097</b>	<b>3,682,490</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>109,127</b>	<b>(43,097)</b>	<b>(58,090)</b>
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees	12,214	30,000	20,000
	Capital Contributions from Outside Sources	164,568		
	Operating transfers from: general fund	4,350		
	Operating transfers to: general fund	(24,106)	(25,222)	(25,210)
	<b>NET INCOME (LOSS)</b>	<b>266,153</b>	<b>(38,319)</b>	<b>(63,300)</b>

ANALYSIS OF CASH REQUIREMENTS:

<b>CASH OPERATING NEEDS:</b>			
Net Income (Loss)	266,153	(38,319)	(63,300)
Plus: Depreciation	316,982	330,000	340,000
Less: Major Improvements & Capital Outlay	517,681	255,500	350,000
Bond Principal Payments			
<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>65,454</b>	<b>36,181</b>	<b>(73,300)</b>
<b>SOURCE OF CASH REQUIRED:</b>			
Cash Balance at Beginning of Year			73,300
Invest. & Other Curr. Assets to be Converted			
Issuance of Bonds and Other Debt			
Loans from Other Funds			
<b>TOTAL CASH REQUIRED</b>	<b>0</b>	<b>0</b>	<b>73,300</b>



Layton City Corporation  
Governmental Unit

2007-2008  
Fiscal Year  
Refuse Fund

ENTERPRISE OR INTERNAL SERVICE FUND:

FORM 3

Account Number	Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	2,976,571	2,696,000	2,583,345
	Interest Earned			
	Other:			
	<b>TOTAL OPERATING REVENUE</b>	<b>2,976,571</b>	<b>2,696,000</b>	<b>2,583,345</b>
	<b>OPERATING EXPENSES:</b>			
	Personal Services	56,941	55,891	57,692
	Contractual Services			
	Material and Supplies	2,705,279	2,538,598	2,417,727
	Depreciation			
	Other			
	<b>TOTAL OPERATING EXPENSE</b>	<b>2,762,220</b>	<b>2,594,489</b>	<b>2,475,419</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>214,351</b>	<b>101,511</b>	<b>107,926</b>
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Operating transfers from:			
	Operating transfers to: General Fund		(140,000)	
	<b>NET INCOME (LOSS)</b>	<b>214,351</b>	<b>(38,489)</b>	<b>107,926</b>

**ANALYSIS OF CASH REQUIREMENTS:**

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)	214,351	(38,489)	107,926
	Plus: Depreciation	0	0	0
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>214,351</b>	<b>(38,489)</b>	<b>107,926</b>
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year		38,489	
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>	<b>0</b>	<b>38,489</b>	<b>0</b>

Layton City Corporation  
Governmental Unit

2007-2008  
Fiscal Year  
Swimming Pool Fund

FORM 3

ENTERPRISE OR INTERNAL SERVICE FUND:

Account Number	Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	376,859	417,159	423,500
	Interest Earned			
	Other:	86,423	59,564	59,564
	<b>TOTAL OPERATING REVENUE</b>	<b>463,282</b>	<b>476,723</b>	<b>483,064</b>
	<b>OPERATING EXPENSES:</b>			
	Personal Services	310,116	373,955	403,084
	Contractual Services			
	Material and Supplies	642,552	379,958	379,833
	Depreciation	89,144	90,000	92,000
	Other			
	<b>TOTAL OPERATING EXPENSE</b>	<b>1,041,812</b>	<b>843,913</b>	<b>874,917</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>(578,530)</b>	<b>(367,190)</b>	<b>(391,853)</b>
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Operating transfers from: general fund	448,000	282,490	560,353
	Operating transfers to:			
	<b>NET INCOME (LOSS)</b>	<b>(130,530)</b>	<b>(84,700)</b>	<b>168,500</b>

**ANALYSIS OF CASH REQUIREMENTS:**

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)	(130,530)	(84,700)	168,500
	Plus: Depreciation	89,144	90,000	92,000
	Less: Major Improvements & Capital Outlay		5,300	260,500
	Bond Principal Payments			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>(41,386)</b>	<b>0</b>	<b>0</b>
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year	41,386		
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>	<b>41,386</b>	<b>0</b>	<b>0</b>

2007-2008  
Fiscal Year

FORM 3

Account Number		Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>				
	Charges for Services		259,809	280,000	280,000
	Interest Earned				
	Other:				
	TOTAL OPERATING REVENUE		259,809	280,000	280,000
	<b>OPERATING EXPENSES:</b>				
	Personal Services		86,723	87,000	89,000
	Contractual Services				
	Material and Supplies		171,640	193,000	191,000
	Depreciation				
	Other				
	TOTAL OPERATING EXPENSE		258,363	280,000	280,000
	OPERATING INCOME (LOSS)		1,446	0	0
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>				
	Operating transfers from:				
	Operating transfers to:				
	NET INCOME (LOSS)		1,446	0	0

### ANALYSIS OF CASH REQUIREMENTS:

<b>CASH OPERATING NEEDS:</b>			
Net Income (Loss)	1,446	0	0
Plus: Depreciation	0	0	0
Less: Major Improvements & Capital Outlay			
Bond Principal Payments			
TOTAL CASH PROVIDED (REQUIRED)	1,446	0	0
<b>SOURCE OF CASH REQUIRED:</b>			
Cash Balance at Beginning of Year			
Invest. & Other Curr. Assets to be Converted			
Issuance of Bonds and Other Debt			
Loans from Other Funds			
TOTAL CASH REQUIRED	0	0	0

Layton City Corporation  
Governmental Unit

2007-2008

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: \_\_\_\_\_

Emergency Medical Services Fund

FORM 3

Account Number	Description	Prior Year Actual 2005-2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	1,110,096	1,312,092	1,619,000
	Interest Earned	8,354	3,800	4,000
	Other: sundry	750		
	<b>TOTAL OPERATING REVENUE</b>	<b>1,119,200</b>	<b>1,315,892</b>	<b>1,623,000</b>
	<b>OPERATING EXPENSES:</b>			
	Personal Services	1,260,924	1,392,475	1,419,651
	Contractual Services			
	Material and Supplies	220,906	217,365	225,303
	Depreciation	89,747	95,000	105,000
	Other			
	<b>TOTAL OPERATING EXPENSE</b>	<b>1,571,577</b>	<b>1,704,840</b>	<b>1,749,954</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>(452,377)</b>	<b>(388,948)</b>	<b>(126,954)</b>
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	State and federal grants	24,860		
	County contribution	500,000	527,000	535,000
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	<b>NET INCOME (LOSS)</b>	<b>72,483</b>	<b>138,052</b>	<b>408,046</b>

**ANALYSIS OF CASH REQUIREMENTS:**

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)	72,483	138,052	408,046
	Plus: Depreciation	89,747	95,000	105,000
	Less: Major Improvements & Capital Outlay		170,000	33,874
	Bond Principal Payments			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>162,230</b>	<b>63,052</b>	<b>479,172</b>
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>	<b>0</b>	<b>0</b>	<b>0</b>